

**WAC 458-12-280 “Listing of property - \$300 – Head of family- Definition”**

Date last reviewed: **9/30/98**

Current Reviewer: **Kim M. Qually**

Date current review completed: **8/15/01**

Is this document being reviewed at this time because of a taxpayer or association request?

**YES** ☐ **NO** ☒

Type an “x” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Related statutes, ancillary documents, court decisions, BTA decisions, and WTDs:**

| <b>YES</b> | <b>NO</b> |  |
|------------|-----------|--|
|            | <b>X</b>  | Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?  |
|            | <b>X</b>  | Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)   |
|            | <b>X</b>  | Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.) |
|            | <b>X</b>  | Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?   |
|            | <b>X</b>  | Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?  |
|            | <b>X</b>  | Are there any changes to the recommendations in the previous review of this  |



|  |  |   |
|--|--|---|
|  |  | rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive statement.) |
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If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

- 2. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should addressed or incorporated into the rule.

**There has been one BTA case since the rules were previously reviewed in 1998 but it doesn’t provide any guidance or direction that should be included in the rules. The case merely determines whether the property was personal property or household goods.**

**3. LISTING OF DOCUMENTS REVIEWED:**

Statute(s) Implemented:

**RCW 84.36.110 “ Household goods and personal effects – Three thousand dollars actual value to head of family”**

**RCW 84.36.120 “Household goods and personal effects – Definitions”**

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs):

**Southgate v. Thurston County, Docket No. 54345 – 54346 (1999) --** Assessor’s classification of several pieces of personal property as business property rather than household goods

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents: **None**

**4. Review Recommendation:**

  X   Amend



\_\_\_\_\_ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)

\_\_\_\_\_ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

\_\_\_\_\_ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of any changes you've identified/recommended earlier in this review document. If this recommendation differs from that of the previous review, explain the basis for this difference. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**The original recommendation was to consolidate all these rules into one. This is still valid. The rule needs to be brought up to date and the information in the rules needs to be consolidated.**

**5. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1
- \_\_\_\_\_ 2
- \_\_\_\_\_ 3
- \_\_\_\_\_ 4